THE HON'BLE SRI JUSTICE L. NARASIMHA REDDY

AND

THE HON'BLE SRI JUSTICE D. APPA RAO

WRIT PETITION No.10212 of 2006

23.05.2006

Between:

M/s. Hindustan Coca Cola Beverages

Private Limited

… PETITIONER

AND

The Assistant Commissioner (CT), LTU

Saroornagar Division, Hyderabad

& others.

… RESPONDENTS

ORDER: (PER SRI JUSTICE L. NARASIMHA REDDY)

Petitioner is the manufacturer of beverages and aerated water. It is assessed to tax from time to time. The 1st respondent has passed order of assessment for the year 2002-2003 holding that the petitioner is liable to pay balance tax of Rs.4,56,35,109/-. The petitioner disputed a portion of this assessment and preferred an appeal before

the 2nd respondent. The petitioner also filed an application for stay and on its being rejected by the 2nd respondent, it approached the 3rd respondent by way of revision. The revision was also dismissed on 18.05.2006. Hence, this writ petition.

Heard the learned counsel for the petitioner and the learned Government Pleader for Commercial Taxes.

The validity or otherwise of the order of assessment passed against the petitioner needs to be considered at the hearing of the appeal before the 2nd respondent. The petitioner is said to have deposited an amount of Rs.3.31 crores towards disputed tax as part compliance with the order of assessment.

Having regard to the facts and circumstances of the case, we are of the view, that ends of justice would be met if the petitioner is required to deposit a further sum of Rs.62,00,000/- within three weeks from today. This amount would result in payment of half of the assessed tax. Hence, the writ petition is disposed of directing that there shall be stay of further steps in pursuance of the order of assessment passed by the 1st respondent, pending disposal of the appeal by the 2nd respondent, on condition that the petitioner deposits a further sum of Rs.62,00,000/- (Rupees Sixty two lakhs only) within a period of three weeks from today. No costs.

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L. NARASIMHA REDDY, J

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D. APPA RAO, J

Date: 23.05.2006